

1 JAY R. WEILL (State Bar No. 75434)
 2 E-Mail: *jweill@sideman.com*
 2 STEVEN M. KATZ (State Bar No. 164617)
 3 E-Mail: *skatz@sideman.com*
 3 TRAVIS W. THOMPSON (State Bar No. 309106)
 4 E-Mail: *tthompson@sideman.com*
 4 SIDEMAN & BANCROFT LLP
 One Embarcadero Center, Twenty-Second Floor
 5 San Francisco, California 94111-3711
 Telephone: (415) 392-1960
 6 Facsimile: (415) 392-0827

7 Attorneys for FRANCIS BURGA;
 8 FRANCIS BURGA AS THE
 ADMINISTRATOR OF THE
 9 ESTATE OF MARGELUS BURGA

10 **UNITED STATES DISTRICT COURT**
 11 **NORTHERN DISTRICT OF CALIFORNIA**
 12 **SAN JOSE DIVISION**

13 UNITED STATES OF AMERICA,

14 Petitioner,

15 v.

16 FRANCIS BURGA; FRANCIS BURGA AS
 17 THE ADMINISTRATOR OF THE ESTATE
 OF MARGELUS BURGA; and RUSSELL
 MANSKY,

18 Respondents.

Case No. 18-CV-01633 BLF (SVK)

**SECOND STIPULATION AND
~~[PROPOSED]~~ ORDER CONTINUING
 DATE OF JOINT SUBMISSION
 REGARDING APPOINTMENT OF
 SPECIAL MASTER *As Modified***

Judge: Honorable Susan van Keulen

20 In the Court's Order Regarding the United States' Motion Challenging Respondents'
 21 Assertions of Privilege dated August 16, 2019 (Dkt. No. 37), the parties were required to meet and
 22 confer to reach agreement on certain issues and to make a joint submission to the Court no later
 23 than September 13, 2019. On August 29, 2019 consistent with the parties' first Stipulation, the
 24 Court continued the date by which the parties were to made a joint submission to October 11,
 25 2019 (Dkt. No. 39). The parties have continued to confer, but need more time to prepare a joint
 26 submission. To that end, this is the parties' second Stipulation.

27 Respondents Francis Burga and the Estate of Margelus Burga are in the process of

1 identifying and gathering the documents that the Court ordered produced, which will be produced
 2 to the Government. The respondents produced certain documents to the Government on
 3 September 5, 2019 and have agreed to produce additional documents as they are identified.

4 The above Respondents continue to review the remaining claimed privileged documents to
 5 attempt, if possible, to further narrow the number of documents that need to be reviewed by a
 6 special master. The parties are also exploring the choice of a special master and anticipate that
 7 they will agree on the identification of a special master. In addition, the parties are scheduling
 8 settlement negotiations that might resolve the underlying matters and obviate the necessity of a
 9 special master being appointed.

10 Accordingly, for these reasons, the parties request that the joint submission date be
 11 continued to **December 12, 2019**.

12 DATED: October 2, 2019 Respectfully submitted,

13 SIDEMAN & BANCROFT LLP

14 By: /s/ Jay R. Weill

15 Jay R. Weill
 16 Attorneys for FRANCIS BURGA; FRANCIS
 17 BURGA AS THE ADMINISTRATOR OF THE
 18 ESTATE OF MARGELUS BURGA

19 DATED: October 2, 2019 WOOD ROBBINS LLP

20 By: /s/ Denise Mejlszenkier

21 Denise Mejlszenkier
 22 Attorneys for Respondent RUSSELL MANSKY

23 DATED: October 2, 2019 RICHARD E. ZUCKERMAN
 24 Principal Deputy Assistant Attorney General

25 By: /s/ Amy Matchison

26 Amy Matchison
 27 Trial Attorney, Tax Division
 28 United States Department of Justice

Pursuant to stipulation, **IT IS SO ORDERED.**



Susan van Keulen

United States Magistrate Judge